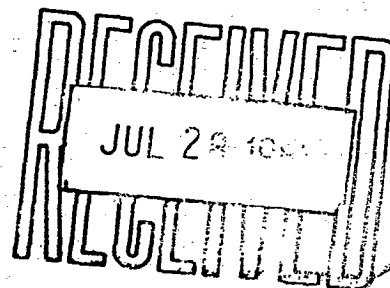




PHILIP MORRIS

INCORPORATED

100 PARK AVENUE, NEW YORK, N. Y. 10017 TELEPHONE (212) 679-1800



July 27, 1981

Mr. Hans G. Storr  
Treasurer  
The Council For Tobacco Research - U.S.A., Inc.  
110 East 59th Street  
New York, New York 10022

Dear Mr. Storr:

Attached is Philip Morris Incorporated's check  
for \$209,694.10 representing our first installment  
of 1981 dues.

Sincerely,

Helen Frustace

Attachment